A

A.L.K.

*File No.*229(Q)

19 31.

Collection No.

Mas 30/6

Mysore Residency

Bangalore.

(19)

P.78

Pros. Serial Nos. 1- 43

Subject.

Appointment of a temporary Accountant (Mr.R.Rajagopala Ayyangar B.A.,) in the Incometax Office, Civil and Military Station, Bangalore.

Previous References.	Later References.

S. 97.—(Blue).

MFP—168S&P—(M-184)—11.8.34—60,000.

NOTES AND PRECIS.

FILE No.229(6)1931 .

Section. File No.

Heading. Serial No.

NOTES.

DEPT. BRANCH.

Pros. 19 . Nos.

Subject.

Appointment of a temporary Accountant (Mr. R. Rajagopala Ayyangar B.A) in the Incometax Office, Civil and Military Station, Bangalore.

Notes and Orders.

SGPI—FP—379DCFMis.—4-12-24—2,00,000.

P.U.C.I.
S.N.1.

Letter No. I.T.G1/32, dated the 23rd September 1931 from the Collector & Assistant Commissioner of Income-tax C. & M. Station, Bangalore.

P.U.C.II.
S.N.2.

Letter No.626/21, dated the 5th October, 1931, from the Commissioner of Income-tax, Madras.

1

Draft to the Commissioner of Income-tax, Madras, is submitted for approval.

K.O. Nayar
17-10-31

17/10/31

17.10.31

~~to issue a letter authority for para 2 of draft above as the letter is helpful~~

2 Issue

17/10

S.N. 3

Issued No.7651, dated the 23rd October, 1931 and submitted with reference to para 2 ante.

G. Narainsamy
23.10.31.

Resident.

Please see the letter noted re para 2

23.10

Para 4 ante.

The Collector's letter proposing the suspension of the Income-tax Accountant post from November 1931 to March 1932 (resulting in a saving of Rs.720/- in the current year) is at S.N.47/a. The notes thereon are at slip 'N' - para 38. The anticipated savings on this account were included in the statement sent to the Government of India with S.N. 50. The Government of India accepted the surrender in the Finance Department's letter at S.N.1/a, F.208-30.

Proceedings of the Commissioner of Income-tax for the Presidency of Madras, No.626/1931, dated the 26th October, 1931.

No.626/31,
Endt./dated the 27th October, 1931, from the Commissioner of Income-tax, Madras.

Please see sls. 1, 2 & 3/F.229-1931.

P.U.Cs. I& II relate to same subject.

A copy of p.u.c. II may be forwarded to the Collr. and Assistant Commr. of Income-tax, C. & M. Station, Bangalore, in continuation of endt. at sl. 3.

Draft endt. submitted.

T. Narainsami.
3.11.31.

3/11

3.XI.31

Issued No.7966, dated the 3rd November, 1931.

S.N.7.

Letter No.626/31, dated the 10th November, 1931, from the Commissioner of Income-tax, Madras.

The present scale of pay of the Income-tax Accountant in Bangalore is Rs.100-10-250. This scale was fixed in 1925 in accordance with Mr. Boag's recommendation and was based on the then existing scale of pay of similar officers in Madras.

The pay of Income-tax Accountants in Madras has since been raised from 100-10-250 to 100-5-150-10-300. Although this revision took place in 1927, the Commissioner of Income-tax, Madras, lent us, in 1928, the services of an Accountant in the scale of 100-10-250. Apparently, this Accountant's position in the time-scale of 100-5-150-10-300 was such that he could, without inconvenience, be put into the grade of 100-10-250 for three years. This officer's term in Bangalore expired on the 31st October, 1931, and the Commissioner of Income- tax, Madras, was, therefore, requested to arrange for the loan of the services of another Accountant (in the scale of 100-10-250) with effect from the 1st April, 1932, (the appointment of Accountant in Bangalore having been suspended for five months from 1st November, 1931 to the 31st March, 1932). The Commissioner was told, as usual, that the Accountant selected should know Guzarathi and Marwari.

The Commissioner states in his letter that the Accountant he has now in view will be entitled to draw a salary of Rs.280/- from 1st April, 1932, and that he can, therefore, be deputed to Bangalore, only if the scale of pay in Bangalore is altered to correspond with the scale in Madras. Otherwise, he fears that he will not be able

to

to find a suitable man for Bangalore.

The C. & M. Station is obliged to get Income-tax Accountants on loan from Madras, because, it is not - possible to recruit locally Accountants with the necessary qualifications and experience. In the circumstances it seems that we will have to revise our scale of pay so as to correspond with that sanctioned in Madras. Practically, the suggestion amounts to revising the maximum of ~~one~~ our grade from 250/- to 300/-. The Resident has power to sanction the proposal.

It may be mentioned, however, that in the next year's budget, provision for the Accountant's pay has been made only at the rate of Rs.150/- per mensem. If the proposal is sanctioned, additional funds to the - extent of Rs.1430/- will have to be provided for, with the approval of the Govt. of India.

* 11 x (280-150)

Before proceeding further, a copy of the p.u.c. may be sent to the Collector and Assistant Commissioner of Income-tax for favour of early remarks. Draft endorsement submitted.

K.D. Nayar
18-XI-31

(From para. 7.)

R 20/XI

21.XI.31

A.S.

Secy. 23/11

sl.8. Issued No.8453, dated the 24th November, 1931.

Please see sl. 9.

A draft reminder is submitted.

Sec'y

sl.10.

Issued No.869, dated the 3rd February, 1932.

S.N.11. D.O.letter No.626/31 dated the 5th February, 1932, from F.H.Senneck, Esqr., Commissioner of Income-tax, Madras.

Please see S.N.9 wherein we requested Mr.Senneck to kindly lend us the services of two junior accountants on a pay of about Rs. 100 to 125 per mensem, one knowing Marwari and Guzarathi and the other knowing Tamil and Telugu.

Mr.Senneck says that he can lend us the services of two men, who, he considers, would be suitable for our purposes. He wishes to have information on the following points before he finally makes the offer:-

(i) Whether we are satisfied with the men he has in view.

(ii) If so, what starting pay we are prepared to give and the time-scale in which they will be appointed.

(iii) From what date and for what period their services will be required.

Point (i). The men who are at present working as clerks seem to possess sufficient qualifications to act as accountants, especially as we do not intend to empower them to make assessments as in Madras.

S.N. 9

Point (ii). We told Mr.Senneck that we would pay Rs. 100 to 125 or even up to 150, if necessary. Our scale of pay is Rs. 100-10-250. Mr.Senneck suggests that it might be revised to correspond with the scale in Madras, namely, 100-5-150-10-300. He says that it would not cost us anything extra as the posts can be filled in with junior officiating men who would never touch the higher reaches of the scale. It would appear from Mr. Senneck's letter that, if the scale is revised, the men he has in view can be got here on the same pay that they would be drawing in Madras: about 100 to 105. Otherwise, a higher starting salary

salary will have to be offered to induce the men to come to Bangalore. There appears to be no objection to revise the scale provided we can get junior men to fill the posts.

(18) Point (iii). The men will be required from the 1st April, 1932. It is not known for what period their services will be required. Perhaps, the Collector might be able to say.

(19) A/ If approved, to save delay, the file may be sent u.o. to the Collector & Assistant Commissioner of Income-tax for favour of remarks on the several points raised by Mr. Senneck. If necessary, he might discuss the matter with Mr.Kuppusami Naidu also.

For orders. (From para 14).

K.C. Naya
10.2.32

A/ R 10/2

Secy. (20)

To

The Collector & Assistant Commisioner of Income-tax,
C & M Station, Bangalore. U.O.

No. 1130
Dated the 13th Feby. 1932

I recommend that we accept No
second man ⊕ nominated by Mr Lamock,
namely R. Raja Iyer Iyengar, and
that to meet his pay difficulty we create
a post on 100-5-150-10-300,
temporarily for one year that this man
be given whatever reasonable place may
be found Lamock may report, & that he be
told that we only need him for one year.
Mr Kuppuswami is anxious that as soon as
possible we should be in a position to dispense
with the necessity for indents on Madras for
subordinates in Offices, & he is confident that
during the coming year he will be able to
train a suitable man to take in the post.

As regards Lamock's first suggestion, I definitely
do not want the services of S.B. Davy.

If Lamock cannot suggest another, I would
much prefer to get another man in Bombay: ask
him, is they have suggested to train a
suitable person who would be prepared to
come along here on about 100. or 125. Rs
& see how he goes. We would not need him
before June or July, & our accounts would
come for examination before then.

I have discussed the with Mr Kuppuswami
who recommends. I endorse my suggestions.

Yours
J. C. Ker.

Secy to G.

S.N. 21/208-A-31

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
4 MAR. 1932
Regd. No. 2246
To No.

(24)

Please see from para 14. Draft d.o. to Mr.Senneck on the lines of the Collector's u.o. note is submitted for approval. It may be difficult for Mr.Senneck to find another suitable candidate knowing Marwari & Gujarathi. But Mr.Cooke does not definitely want Mr.Davay. In all probability, we will therefore have to indent on Bombay. This may however await a reply from Mr.Senneck.

5-3-32

5/3

Secy. (25)

English at XX in dept. as Assmt Clerk to speak Resident to see

Before I send

7/3

6/3

8.3

S-N-12 Issued No.1821, dated the 11th March 1932.

S.N.13 D.O. No.626/31 dated the 15th March, 1932, from the Commissioner of Income-tax, Madras.

Please see paras 21 to 23 ante, S.N. 12 and p.u.c.

Formal orders may now issue sanctioning the creation of an Accountant's post on Rs.100-5-150-10-300 temporarily for one year with effect from the 1st April, 1932, and appointing Mr.Rajagopala Ayyangar from Madras to the said post. Drafts I to III submitted.

As regards the Marwari & Guzarathi Accountant, we may write to the Commissioner of Income-tax, Bombay, with reference to his telegram at S.N.21/208-A-31. The Assistant Commissioner's idea is perhaps to appoint the Bombay man in the existing permanent vacancy on Rs.100-10-250. If approved, we may inform Bombay that the appointment will in the first instance be for a period of one year. The initial pay suggested by the Assistant Commissioner, namely, Rs. 100 or 125 does not fit in with the time scale of Rs.100-10-250. We may perhaps say that we will pay the man Rs.100 to 130 to start with. Draft IV submitted.

+ Para 22 ante

If approved, the Collector may see the drafts before issue.

(From para 26).

The Collector & Assistant Commissioner of Income-tax,
Civil & Military Station, Bangalore, U.O.
U.O.No. 2377 Dated 4th April, 1932.

As the Collector is absent from the Station, I am returning the file to the Secretary direct. The drafts are in accordance with his note dated 2-3-1932.

As we want the post of accountant to end of 31-3-1932 only and not for 12 months running from the date it is filled up, the words "1st April 1932" in draft I may be restored.

S Krishnaswamy
5-4-32

OFFICE OF THE RESIDENT IN MYSORE
B'LORE
6 APR. 1932
Regd. No. 3316
File. No.

The Secretary to the Hon'ble the Resident in Mysore, B'lore.
C.O. No. I dated 5th April 1932.

31

Please see from para (26) ante.

B

The words "1st April, 1932" in Draft I have been restored.

In view of p.u.e.* II (since received), para 2 of draft III may be amended as shown in pencil.

The drafts may issue, as amended.

K D Nayer
6.4.32.

(From para. 26)

* A copy of this will be sent to Asst.Commr. on return of file.

32

Secy. Issue & Rendel. See.

Resident.

Issued No.2507-2510, dated 9th April 1932.

S.Ns. 15-18
Colls (5)

Submitted.

(From para. 26).

14.4

S.N.19 | Letter No.I.T.G/5 dated the 14th April, 1932, from the Collector & Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

The Commissioner of Income-tax, Madras, may be informed that Mr.Rajagopala Ayyangar joined duty on the forenoon of the 14th April, 1932, and he may be requested to send the clerk's last pay certificate, service book and leave account. Draft submitted.

20-4-32

S.N.20 | Issued No,2907 dated the 26th April,1932.

S.N.21. | Letter C.R.No.136/32 dated the 3rd May, 1932, from the Assistant Commissioner of Income-tax, Central Range, Madras.

P.U.C.

Please see S.N.20.

The Service Register & Leave Account have been received, but not the Last Pay Certificate. Perhaps, this will be sent later.

Two drafts are submitted.

10-5-32

S.Nos.22-23 | Issued Nos, 3313-3314 dated the 18th May,1932.

S.N.24 p.u.c.

Letter No.Misc.50/32, dated the 24th May, 1932, from the Commissioner of Income-tax, Bombay Presidency and Aden, Bombay.

A

Please see S.N.18.

Draft reply to the Commissioner of Income-tax, Bombay and an endorsement to the Collector and Assistant Commissioner of Income-tax, C & M Station, Bangalore are submitted for approval.

28-5-32

Supdt.

S.Nos.25-26

Issued No.3696 and 3691, dated 1-6-32.

C.I.
P.U.C.I

Endorsement No.Misc.50/32, dated the 3rd July, 1932, from the Commissioner of Income-tax, Bombay Presidency and Aden, Bombay.

C.I.-28
" II

Letter No.Misc.50/32, dated the 18th July, 1932, from the Commissioner of Income-tax, Bombay Presidency and Aden, Bombay.

Draft submitted.

K.D.Nayar
22-7-32

2317

S.N.29

Issued No.4972, dated the 27th July, 1932.

Letter No.M/14, dated the 18th January, 1933, from the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

The additional allotment of Rs.100/- has been sanctioned and the same communicated to the Collector and Assistant Commissioner of Income-tax - vide Sls.92 & 93 of File No.429 of 1931.

P.U.C. may be filed.

25-1-33

25/1

S-N 31.
p U.C.

Telegram No.785-IT/32, dated the 3rd November, 1932, from the Secretary, Central Board of Revenue.

1

Please see page 2 of Part II-A-Fluctuating charges of M.A.T. budget estimates for 1933-34. The Collector and Assistant Commissioner of Income-tax has made a provision of Rs.2060/- on account of the following temporary establishment.-

		Rs.
1. Accountant (100 - 300)	..	1,260
Special pay (30)	..	360
1 Clerk (35 - 65)	..	432
For rounding.	..	+8
		2,060

2

A copy of the above budget was sent to the Secretary, Central Board of Revenue. He now asks to quote sanction for the temporary appointment of additional Accountant. Under Rule 58 of the Book of Financial Powers the Hon'ble the Resident can sanction the temporary appointment.

3

Three drafts are submitted for approval. Before the issue of the drafts the file may be sent u.o. to the Collector and Assistant Commissioner of Income-tax for favour of remarks.

T. N. Thangavelu
Asstdalimt
5-11-1932.

Secretary.

(Thro: Income-tax Clerk)

5-11-32

Please speak
5/11

4 Yes after issue of draft 'I'
5/11

7518.

S.N.:32

Issued No, ~~5718~~ dated the 8th November, 1932.

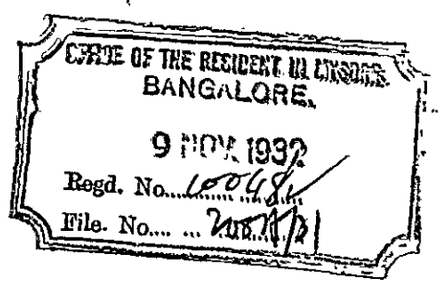
To

The Collector and Assistant Commisioner of Income tax, C.&.M. Station, Bangalore. U.O.

U.O.No. 7538 dt 8th Nov. 1932

Dear Hunter. There are
remarks [illegible], except that I
should be glad the Lemes of the
Madras accountant [illegible] another
year from 1-4-32 is [illegible]

9.11.



Draft IV is now submitted for approval.

All the drafts may now issue?

T. N. Thangavelu
Mudaliar.
9-11-1932.

Secretary.

11.11

Resident

Sl.Nos.33-35 Issued Nos.7701-7702-7703, dated the 15th November,32.

S.N.36
P.U.C.

Letter No.856/32, dated the 21st November, 1932, from the Commissioner of Income-tax, Madras.

(7)

Please see S.N.33 & 34.

Draft proceedings sanctioning the retention of the services of the Madras Accountant for another year from 1-4-33 is submitted for approval.

28-11-32

29/11

(Para 7 only)

S.N. 37 + 38

Issued Nos 8203 and 8204, dated 5-12-1932.

S.N.39.
P.U.C.

Letter C.No.785-I.T./32, dated the 25th November, 1932, from the Secretary, Central Board of Revenue, New Delhi.

8

The p.u.c. may ~~in the first instance~~ be sent to the Collector and Assistant Commissioner of Income-tax for remarks.

Draft submitted.

14.12.32

15/xii

S.N.40.

Issued No.8612, dated 20-12-32.

S.N.41.
P.U.C.

Letter No. nil , dated the 21st December, 1932, from the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

Please see S.Nos. 39 & 40

2 & 5

9

Draft letter to the Central Board of Revenue is submitted.

(Para 9 only)

11.1.33

11/1

13.1

Issued No.405, dated 17-1-33.

P.u.c.

Letter No.Mis.377, dated the 31st January 1934, from the Collector and Assistant Commissioner of Income-tax, C. & M.Station, Bangalore, to the Commissioner of Income-ta. Madras. (through the Commissioner of Income-tax).

The p.u.c. may be forwarded, in original to the Commissioner of Income-tax, Madras, to whom it is addressed. The endorsement on the reverse of the p.u.c. may kindly be signed. (Perhaps, the Asst Commr is making local arrangements to fill the Accountant's post temporarily)

K.N.Aayar
5.2.34

Ref. Ans ?

Issued No. 1129 A) - 8.2.1934.

CORRESPONDENCE.

No. I.T.G1/32.

Office of the
Collector and Assistant Commissioner of Income-tax,
Civil and Military Station, Bangalore,

Dated the 23rd Septr. *1931*

FROM G. H. Cooke, Esq., M.C., I.C.S.,
COLLECTOR AND ASST. COMMR. OF INCOME-TAX,
CIVIL AND MILITARY STATION,
Bangalore.

To
The Secretary to the Resident
& Commissioner of Incometax,
C & M Station, Bangalore.

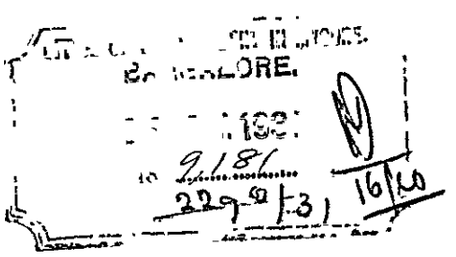
S.N.44
15x/26

Subject.—Deputation of Mr. T.R. Lakshmishanker Joshi Accountant, Incometax Office - termination - Your letter No.9403 dated 6th October 1928.

SIR,

I have the honour to request that, as the period of deputation of the above Accountant terminates on 31st October 1931, the Commissioner of Incometax, Madras, may be requested to arrange for the loan of the services of another Accountant for a period of three years from 1st April 1932. The services of an Accountant for a period of 5 months from 1st November 1931 are not required in the Station as per No. 6644 dated 14th September 1931. It is essential that the Accountant selected should know Guzarathi and Marwari.

S.N.2
208-30
Please see also
S.N.47A
2-14-29



I have the honour to be,
Sir,
Your most obedient servant,

Collector & Assistant Commissioner
of Incometax.

SM.

23/9/31

2

Telephone No. 3488.
Tel. Address—" INTAX ".

Office of the
Commissioner of Income-tax,
Old High Court Buildings, Madras.

No.626/31. *Dated* 5th October, 1931.

FROM

F. H. Senneck Esq., I.C.S.,
COMMISSIONER OF INCOME-TAX, MADRAS,

To

The Secretary to the Resident in Mysore,
Civil & Military Station, Bangalore.

SIR,

S.N.42 16A/25
S.N.43 16A/25

Establishment - Assistant Incometax Officer, Madras - Joshi (Mr) (T.R.L) - Reversion - Your letter No.8646/16-A 1926 dated the 13th September 1928 - My letter No.711/28 dated the 29th September 1928.

The period of deputation of Mr.T.R.L.Joshi, Assistant Incometax Officer, Madras, expires on the 31st October, 1931. I shall be glad to know whether Mr.Joshi will be relieved of his duties at Bangalore on that date and whether in that event you will require the services of another Assistant Incometax Officer from Madras for employment in Bangalore.

I have the honour to be,
Sir,
Your most obedient servant,

5.10.31
For Commissioner.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
6 OCT 1931
Regd. No. 9511
No. 2256 | 31 | 16/11

hg

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. 7657
229 of 1931.

FROM

Captain G. Kirkbride,

SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE.
and Commissioner of Income-Tax,
Civil and Military Station, Bangalore.

To

The Commissioner of Income-Tax,

M a d r a s.

Dated Bangalore, 28th Oct. *1931.*

Subject.

Income-tax Accountant, Civil and Military Station, Bangalore.

SIR,

S.N.L. With reference to your letter No.626/31, dated the 5th October, 1931, I am directed to say that Mr. Joshi will be relieved of his duties at Bangalore on the 31st October, 1931, when the period of his deputation terminates.

2. The services of an Accountant will not be required in Bangalore for a period of five months from the 1st November, 1931, as it has now been decided, in the interests of economy, not to fill the post during the remainder of the financial year.

3. I am accordingly to request that you will be so good as to arrange for the loan of the services of another Accountant who knows Guzarathi and Marwari, for a period of three years, with effect from the 1st April, 1932.

I have the honour to be,
Sir,
Your most obedient servant,

for Secretary to the Resident
and
Commissioner of Income-Tax.

No 7652 dt 23.10.1931
229-1931.

Copy forwarded to the Collector and Assistant Commissioner of Income-Tax, Civil and Military Station, Bangalore, with reference to his letter No.I.T.G1/32, dated the 23rd September 1931.

vdy.
22/X

4

Post Office. G.P.O.
Tel.Address.'Intax'.

Old High Court Buildings,
North Beach Road,Madras.

Proceedings of the Commissioner of Income-tax for the Presidency of Madras.

No.629/1931. Dated 23th Octr., '31.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
28 OCT 1931
Regd. No. 10150
File No. 229 C/31

P.H.S.PENNICK ESQ.,I.C.S.,
Commissionerof Income-tax.

Assistant Income-tax Officers - Postings and transfers -

ORDER:

1. Mr. T.R.L. Joshi, Assistant Income-tax Officer on reversion to Madras from the Civil and Military Station, Bangalore, is posted to the Third Circle, Madras.

2. Mr. M. Varanathan, Assistant Income-tax Officer, Third Circle, Madras, on relief by No.1 is transferred to the Karaikudi, Second Circle.

3. Mr. R.Krishnaswami Ayyangar on relief by No.2 will revert to his substantive appointment.

Sd. P. H. PENNICK,

COMMISSIONER.

To the Individuals concerned through the Officers concerned.
Copy to the Assistant Commissioner, Central & Southern Rangoon.
" Income-tax Officers, Third circle Madras and Karaikudi Second circle.
" Secretary to the Honible Resident in Mysore with reference to his letter No.7501/29 of 1931 dated the 23rd October, 1931.

S.N.-3

(TRUE COPY)

Personal Assistant to the Commissioner of Income-tax.

JR.27-10-31.

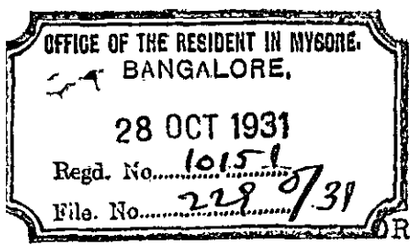
5

Post Office. G.P.O.
Tel.Address.'Intax'.

Old High Court Buildings,
North Beach Road, Madras.

Proceedings of the Commissioner of Incometax for the Presidency of Madras.

No.626/31. Dated 26th Octr.,'31.



F.H.SENNECK ESQ.,I.C.S.,
Commissioner of Incometax.

Assistant Incometax Officers - Postings and transfers.

ORDER:

Mr. T.R.L. Joshi, Assistant Incometax Officer on reversion to Madras from the Civil and Military Station, Bangalore, is posted to the Third Circle, Madras.

x x x x x

Sd. F. H. SENNECK,

COMMISSIONER.

Office of the Commissioner of Incometax,
Madras: Dated the 27th October, 1931.

Copy forwarded to the Secretary to the Hon'ble Resident in Mysore with reference to his letter No.7651/229 of 1931 dated the 23rd October, 1931.

S.N.3

For Commissioner.

WR.27-10-31.

DEPARTMENT. 6 File No. 6

BRANCH. Serial No.

Draft Letter / Memorandum / Telegram — Draft

No. 7966 Dated 29 Nov 1931

Encl. 1

Class for telegrams: Ordinary / Express / Urgent* / Priority / Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams.

To be issued on | Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

To

S. 5

Endt. No.626/31, dated the 27th October, 1931, from the Commissioner of Income-tax, Madras.

sl. 3
229-1931.

A copy of the marginally noted endorsement, with enclosure, is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore, for information, in continuation of endt. from this office No.7652, dated the 23rd October, 1931.

for Secy. to the Resident
and
Commr. of Income-tax.

T. Narainsami
3. 11. 31

S. 5.
MGIPO—61—748(G1)DCF—(G-343)—11-7-29—50,000 Pads.

Telephone No. 3488.
Tel. Address—"INTAX".

Office of the
Commissioner of Income-tax,
Old High Court Buildings, Madras.

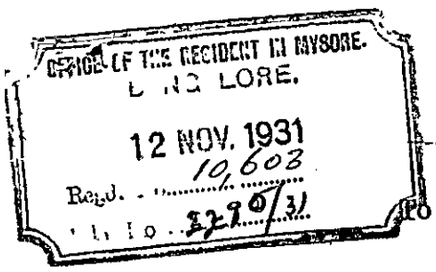
No. 626/31.

Dated the 10th November, 1931.

FROM

F. H. SENNECK ESQ., I.C.S.,

COMMISSIONER OF INCOME-TAX, MADRAS,



The Secretary to the Resident in Mysore,
and Commissioner of Incometax, Civil and
Military Station, BANGALORE.

SIR,

S.N.3

Establishment - Incometax accountant - Civil and Military Station, Bangalore - Your letter No. 7651/229 of 31 dated the 23rd October, 1931.

***

With reference to paragraph 3 of your letter referred to above I can spare you an Officer for employment as Accountant from 1st April, 1932. But the Officer that I have in view is at present drawing Rs.270 in the scale Rs.100-5-150-10-300 and will be entitled to Rs.280 per mensem from 1st April, 1932. The saale of pay sanctioned for the Accountant at Bangalore seems to be only Rs.100-10-250. This was the scale of pay which was applicable to Accountants in Madras, but in 1927 this class of officers and another class of officers called Surveyors (Pay Rs.150-5-200-10-300) were formed into one cadre, called Assistant Incometax Officers with a common rate of pay, viz. Rs.100-5-150-10-300. The person that I have in view is on this scale and he can be deputed to Bangalore only if you can get the scale of pay in Bangalore altered to correspond with the Madrasscale. Otherwise I am afraid I shall not be able to find a man for Bangalore. I should be glad to be informed at an early date whether you are taking steps to have the pay revised and whether you want the man I

have

have referred to.

I have the honour to be,

Sir,

Your most obedient servant,

L.L. Lahiri 11/11/31

FOR COMMISSIONER.

JJ 11/11.

11.11.31

8

No 845-3
Cr. 1

24th Nov. 1931

S.N.7.

No.626/31, dated the 10th Novr. 1931, from the Commr. of Income tax, Madras.

× S.N.6

A copy of the marginally noted letter is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore, in continuation of endt. from this office No.7966, dated the 3rd November, 1931, for favour of early remarks.

G 23/
M. 11

Secy. to the Resident
and
Commr. of Income-tax.

M Narayana.
18.XI.31.

23/XI

23/XI

No. 9240
of 31-12-31

9

From

The Secy. to the Resident.

To

F.H. Senneck, Esq., I.C.S.,
Commr. of Income-tax,
M a d r a s.

Establishment - I.T. Accountant - C. & M. Station, Bangalore.

D.O.

My dear Senneck,

I am desired to refer to your official letter No.626/31, dated the 10th November, 1931, wherein you state that from 1st April 1932 you can spare an officer for employment as Accountant in the Civil and - Military Station of Bangalore, that he should be paid Rs.280/- per mensem in the scale of 100-5-150-10-300 and that, unless the scale of pay of Accountant in Bangalore is altered to the above scale, you will not be able to find a man for Bangalore.

2. Col. Burke does not consider that in a small unit like Bangalore and - especially at this time of financial - stringency an Accountant on such a high salary is necessary for the Income-tax Office here. He would ~~rather~~ prefer to have two junior Accountants, one knowing Tamil and Telugu and the other knowing Guzarathi and Marwari, each on about, say,

T.S.N.7.
229°-31

say, Rs.100/- to Rs.125/- per mensem. If two such junior Accountants could be obtained, they would not have to spend their whole time delving into accounts and would be additions to the office staff for ordinary clerical work which, on account of the introduction of the Supplementary Finance Act, 1931, will be comparatively heavy next year. Col.Burke would in the circumstances feel very grateful if you could kindly meet us by lending the services of two junior Accountants of the description given above and would even be prepared to pay, if necessary, a slightly higher pay than that suggested, say, up to Rs.150/-.

Subject to approval.

3. It was first thought that the Accountant on Rs.280/- referred to in your official letter No.626/31, dated the 10th November, 1931, might be empowered to asse cases below Rs.2000/- in addition to his ordinary work of examining Marwari and Guzarathi accounts, but the idea was eventually given up as, in Col.Burke's opinion, such a scheme would not work smoothly and he woul much prefer to leave all the assessments in the hands of the Income-tax Officer himself.

Yours.

19/12

Nayar
21.12.31.

21/12

Typed
30/12

D.O. No. 869. Dt 3-2-1932

From

The Secy. to the Resident.

To

F.H. Senneck, Esq., I.C.S.,
Commissioner of Income-tax,
M a d r a s.

Establishment - I.T. Accountant -
C. & M. Station, Bangalore.

D.O.

.....

My dear Senneck,

S.N. 9
229-31

I am desired to refer to my D.O. letter No.9240, dated the 31st December, 1931.

Colonel Burke would be grateful for an early reply.

Yours sincerely

30-1-32

2/2

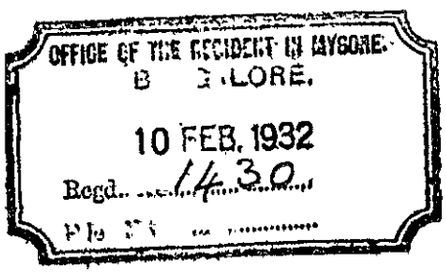
D. O. No. 626/31.

11

Office of the
Commissioner of Income-tax.

Madras, dated the 5th February *1932*.

My dear Kirkbride,



Establishment - Incometax Office, Civil and Military Station - Bangalore - Deputation from Madras - Your D.O.No.9240 dated the 31st December, 1931 and reminder No.D.C.869 dated the 3rd February, 1932. S.N. 9+10

S.N.7

Since I wrote my letter dated 10th November, 1931, the position here has changed considerably. As I explained in my subsequent D.O. of November 28th I applied for a number of temporary posts in the grade of Assistant Incometax Officer and these have now been sanctioned, primarily for investigation work in connection with small incomes, but some of these officers may later on be empowered to make the assessments in those cases. To fill these posts I have had to promote men from the clerical grades. It was no use appointing outsiders, for two reasons: (1) because outsiders would probably not be willing to accept temporary posts offering no guarantee of permanent employment and (2) because men were needed who had some experience of incometax matters and could turn that experience to account immediately. In these circumstances you will probably realise that it is quite impossible at present for me to send a permanent Assistant Incometax Officer to Bangalore, quite apart from the fact that it might be difficult, as I indicated previously, to find a permanent man whose pay according to the time-scale would fit in with your requirements. I can however send you, if you so desire, two men who are at present working as clerks but are in my opinion competent to officiate as Assistant Incometax Officers. They will at any rate be quite as efficient as many of the men whom I have been forced by circumstances to promote temporarily to that grade.

S.N.8 (D) 208A-31

These men are

(1) Mr.S.Balakrishna Davay. He is a brother

of S.Nanabhoy Davay who was formerly in Bangalore. He is aged 26 and has about 6½ years service. He has acted several times as an Assistant Incometax Officer in short vacancies. He knows Marwari, Guzarathi and Telugu, and has passed examinations in book-keeping &c. If he were appointed to officiate here, or to fill a temporary post, his starting pay would be Rs.100/- and he would get an increment of Rs.5/- in about 2½ months.

(2) Mr.R.Rajagopala Ayyangar. Age 32. Service 6½ years. Knows Tamil and Telugu. Is a graduate and has passed examinations in shorthand (Advanced) and typewriting (Elementary), also various book-keeping and other tests. His experience as an Assistant Incometax Officer has been very short. His starting pay also would be Rs.100/- and he would be entitled to an increment after 9½ months.

Both these men were recommended by the Assistant Commissioner,Central Range, for appointment as temporary ~~as~~ Assistant Incometax Officers, but no places have yet been found for them.

Will you kindly let me know as early as possible whether you require their services and if so, from what date and for what period.

Before I can definitely ask these men to go to Bangalore, I must know what terms are to be offered to them. In my letter dated the 10th November,1931, I explained the difference between ~~xxx~~ our time-scale for Assistant Incometax Officers and the scale that has hitherto been in force in Bangalore. One effect of this difference seems to be that the short periods for which these men have served here as Assistant Incometax Officers will not count for increments in Bangalore; a second effect is that the service they may put in at Bangalore will not count for increments if they are subsequently appointed to officiate as Assistant Incometax Officers here. They will thus be worse off in both these

respects if they are appointed on the minimum pay at Bangalore, than if they were to get temporary posts here; and as I mentioned above they have been recommended for such posts. The only countervailing advantage for them is that the increments at Bangalore would be Rs.10/- while ours are Rs.5/-. But in your letter of December 31st you mention Rs.125/- as a possible rate of pay, and I am therefore uncertain whether you intend to keep to the old scale.

Perhaps the best course would be to alter your time-scale to make it correspond with ours. This would cost you nothing, for you could fill the posts with junior officiating men who would never touch the higher reaches of the scale; and it would, I believe, (though I am no authority on the Fundamental Rules) have the advantage that men appointed to offciate on your staff would be no worse off - and no better - than if they were appointed to officiate here.

At any rate, I must know what the time-scale of these posts will be, and what starting pay will be offered, before I can make a "firm offer" to the men whose particulars I have given above.

In my letter ~~dated~~ of November 28th I asked whether you would be likely, in the future, to require the loan of a trained Incometax Officer in accordance with the arrangement under which Mr.D.T.Pragasam was appointed. I have had no answer to that question - possibly you have made no definite plans. I merely raise the point again because I think it might be of advantage to all concerned if I could have ample notice of your intentions.

Yours sincerely,

Captain G.Kirkbride,
Secretary to the Resident in Mysore,
C & M Station, BANGALORE.
KP.5/2/32.

12

THE MYSORE RESIDENCY,

D.O. No. 1821 BANGALORE.

Dated the 11th March, 1932.

Establishment - Income-tax Office, Civil and Military Station, Bangalore - Deputation from Madras.

I am desired to acknowledge, with thanks, the receipt of your demi-official letter No.626/31, of the 5th February, 1932, regarding income-tax accountants for Bangalore.

2. Colonel Burke is very grateful to you for having so kindly agreed to send two of your men to Bangalore. He accepts the second man, namely, Mr. R. Rajagopala Ayyangar and to meet the pay difficulty he is prepared to create a post on 100-5-150-10-300 temporarily for one year and to give Mr. Rajagopala Ayyangar whatever reasonable place in that scale you may suggest. His services will be needed only for one year. He may be directed to join for duty as early as possible after the 1st April, 1932.

As regards the first man, Mr. Balakrishna Davay, I am desired to say that his services are not required. If you could kindly suggest the name of another Colonel Burke would be very grateful. He is prepared to wait till June or July if the services of a suitable person cannot readily be spared. I am to request the favour of a very early reply.

3. Regarding Income-tax Officer for Bangalore, a separate official communication has already been addressed to you.

O/C 11.3

(for Captain G. Kirkbride)

F.H. Sennock, Esq., I.C.S.,
Commissioner of Income-tax,
vdv. M A D R A S.
10/32

13

D O. No. 626/31.

Office of the
Commissioner of Income-tax,

Madras, dated the 15th March, *193*2

My dear Kirkbride,

OFFICE OF THE RESIDENT IN MYSORE
BANGALORE.
16 MAR. 1932
Regd. No. 2654.

Establishment - Incometax Office, Civil and Military Station, Bangalore - Deputation from Madras - Your D.O.No.1821/32 dated 11th March 1932.

---S.N.12 Cable (8)

I agree to lend the services of Mr.R.Rajagopala Ayyangar, stenographer to the Assistant Commissioner or Incometax, Central Range, Madras for employment in the Civil and Military Station, Bangalore as Incometax Accountant in the scale of Rs.100-5-150-10-300 for a period or one year He will be directed to report himself at Bangalore as soon after the 1st April 1932 as possible.

2. Since you have adopted the scale of pay applicable to Assistant Incometax Officers in Madras I understand that Rajagopala Ayyangar can count the service which he has already rendered here as officiating Assistant Incometax Officer for increments in the Bangalore scale and his service in Bangalore for increment in the Madras scale when he reverts to Madras. It will therefore suffice to fix his initial pay at Rs.100 in the scale 100-5-150-10-300. He has officiated for 1 month and 26 days as Assistant Incometax Officer in Madras and he will be eligible for an increment in Bangalore 10 month and 4 days after he joins duty there.

3. As regards the other Accountant I am afraid I have no further suggestions to offer.

Yours sincerely,

Captain G.Kirkbride,
Secretary to the Hon'ble the Resident in Mysore,
Civil and Military Station,
Bangalore.

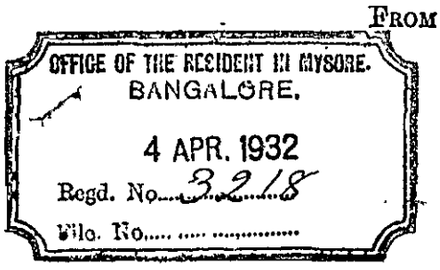
K.P.15/3/32.

Telephone No. 3488.
Tel. Address—"INTAX".

2
414

14

Office of the
Commissioner of Income-tax,
Old High Court Buildings, Madras.
Camp: Dindigul
Dated 1st April



FROM

F.H.Senneck Esquire, I.C.S.,

COMMISSIONER OF INCOME-TAX, MADRAS,

To

The Secretary to the Resident in Mysore,
Bangalore.

SIR,

Establishment - Assistant Incometax Officer, Madras-Incometax Accountant, Civil and Military Station, Bangalore - Loan of services - Rajagopala Ayyangar (R)(Mr), stenographer to the Assistant Commissioner of Incometax, Central Range, Madras - Your letter No.D.O.1821 dated 11th March, 1932.

S.N.12
C.A.(S)

I have the honour to enclose a copy of my order sanctioning the loan of the services of Mr.R.Rajagopala Ayyangar to the Hon'ble the Resident in Mysore for employment as Incometax Accountant in the Civil and Military Station Bangalore.

I have the honour to be,
Sir,
our most obedient servant,

Commissioner.

K.P.1/4/32.

14/a

Office of the Commissioner of Incometax,
Old High Court Buildings,
North Beach Road, Madras,

No.626/31. Camp: Dindigul, Dated 1st April 1932.

Proceedings of the Commissioner of Incometax for the Presidency of Madras.

R.H.Senneck Esquire, I.C.S.,
Commissioner of Incometax.

Establishment - Assistant Incometax Officer, Madras - Incometax Office, Civil and Military Station, Bangalore - Deputation from Madras - Rajagopala Ayyangar (R)(Mr) - Letter from the Secretary to the Resident in Mysore No.D.O.1821 dated 11th March 1932.

S.N 12 CM 75

ORDER:

The Commissioner of Incometax, Madras, sanctions the loan to the Hon'ble the Resident in Mysore of the services of Mr.R.Rajagopala Ayyangar, stenographer to the Assistant Commissioner of Incometax, Central Range, Madras, for a period of one year for employment in the Civil and Military Station, Bangalore, as Incometax Accountant on a pay of Rs.100-5-150-10-300 per mensem. The Assistant Commissioner, Central Range, is requested to relieve Mr.Rajagopala Ayyangar at once and direct him to report himself for duty at Bangalore at as early a date as possible.

All charges on account of the pay of Mr.R.Rajagopala Ayyangar while employed at Bangalore will be borne by the administration of the Civil and Military Station, Bangalore.

Commissioner.

To Mr.R.Rajagopala Ayyangar.
To the Assistant Commissioner, Central Range, Madras.
" Accountant General, Madras.
" Secretary to the Resident in Mysore (with a covering letter).

K.P.1/4/32.

PROCEEDINGS OF THE HON'BLE THE RESIDENT IN MYSORE.

No. 2507 dated Bangalore, the 9th April, 1932.

O R D E R.

Under Rule 58 of the Book of Financial Powers, the Hon'ble the Resident is pleased to sanction the creation of a temporary post of an Accountant in the Income-tax Office, Civil and Military Station, Bangalore, on a pay of Rs.100-5-150-10-300 for a period of one year with effect from the 1st April, 1932.

Y/C

Captain,
SECRETARY TO THE RESIDENT.

The Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

The Commissioner of Income-tax, Madras, (with a covering letter).

The Accountant General, Madras.

vdv.
9/4

16

OFFICE OF THE COMMISSIONER OF INCOME-TAX
Civil and Military Station, Bangalore.

No. 2508 dated Bangalore, the 9th April, 1932.

O R D E R.

Mr. R. Rajagopala Ayyangar, B.A., Stenographer to the Assistant Commissioner of Income-tax, Central Range, Madras, is appointed to the post of the temporary Income-tax Accountant, Bangalore, sanctioned in the Hon'ble the Resident's Proceedings No. 2507 dated the 9th April, 1932, on an initial pay of Rs.100/- in the scale of Rs.100-5-150-10-300.

S.N.15

Captain,
COMMISSIONER OF INCOME-TAX.

To

The Collector and Assistant Commissioner of Income-tax,
Civil and Military Station, Bangalore.

The Commissioner of Income-tax, Madras (with covering letter).

The Accountant General, Madras.

vdv.
8/4

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. 2509
208A of 1931.

17

FROM

Captain G. Kirkbride, I.A.,
SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE.
and COMMISSIONER OF INCOME-TAX, C & M Station,
Bangalore

To

The Commissioner of Income-tax,

Madras.

Dated Bangalore, 9th April, *1932.*

Subject.

Establishment - Income-tax Office, Civil and Military Station, Bangalore - Deputation from Madras - Your letter dated the 1st April, 1932.

S.N. 14

SIR,

I am directed to enclose a copy each of the Hon'ble the Resident's Proceedings No. 2507 dated the 9th April, 1932 sanctioning a temporary post of an Income-tax Accountant in Bangalore on a pay of Rs.100-5-150-10-300, and my order No. 2508 dated 9th April, 1932, appointing Mr. R. Rajagopala Ayyangar of the Income-tax Department, Madras, to the said post.

S.Nos 15 & 16

I am to request that Mr. Rajagopala Ayyangar on relief from Madras may kindly be directed to report himself for duty to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

I have the honour to be,
Sir,
Your most obedient servant,

O/C

Captain,
SECRETARY TO THE RESIDENT
&
COMMISSIONER OF INCOME-TAX.

vdv.
8/4

No. 2570 9th April 1932

18

From

The Secy. to the Resident.

To

The Commissioner of Income-tax,
Bombay.

Establishment - Income-tax Office,
C. & M. Station, Bangalore.

Sir,

I am directed to refer to your telegram dated the 15th December, 1931, regarding the loan of the services of an Income-tax Accountant from Bombay for employment in the Civil and Military Station, Bangalore.

2. The Hon'ble the Resident would feel grateful if you would, as suggested, kindly arrange to engage a suitable outsider knowing Marwari and Guzarathi, train him for about 2 months and send him to Bangalore by the end of June, 1932. He should be prepared to come on a pay of about Rs.100 to 130 in the scale of Rs.100-10-250. The appointment will in the first instance be for a period of one year.

3. I am to request the favour of an early reply.

I have, etc.,

SECY. TO THE RESIDENT.

S.N.21 Coll:(A)
208-A-31

No. I.T.G/5- Agl4

Office of the
Collector and Assistant Commissioner of Income-tax,
Civil and Military Station, Bangalore,

Dated the 14th April 1932.

From
G. H. Cooke, Esq., M.C., I.C.S.,
Collector and Asst. Commr. of Income-Tax,
Civil and Military Station,
Bangalore.

To
The Secretary to the Resident
& Commissioner of Incometax,
Civil and Military Station, Bangalore.

Subject.—

Sir,

S.N.16 With reference to your Proceedings No.2508 dated the 9th instant, I have the honour to report that Mr. R. Rajagopal Ayyengar, B.A., joined duty as temporary - Incometax Accountant on the forenoon of this day.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
19 APR 1932
Regd. No. 3671
File. No.

I have the honour to be,
Sir,
Your most obedient servant,

SM.

Collector & Asst. Commr. of I.Tax.

14/4/32

DESPATCHED
16 APR 1932

120

No.2907 26th April 1932

From

The Secretary to the Resident
& Commissioner of Income-tax.

To

The Commissioner of Income-tax,

Madras.

Establishment - Income-tax Office, C. & M. Station, Bangalore - Deputation from Madras.

Sir,

S.N.17 R

With reference to the correspondence ending with my letter No.2509 dated the 9th April, 1932, I am directed to inform you that Mr. R.Rajagopala Ayyangar joined duty as temporary Income-tax Accountant in Bangalore on the forenoon of the 14th April, 1932, and to request that his last pay certificate, service book and leave account may kindly be forwarded to this office.

I have etc.,

SECRETARY TO THE RESIDENT.

Post Office. G.P.O.
C.R.No. 136/32.

Office of the Assistant Commissioner
of Incometax, Central Range,
Madras, Dated the 3rd M a y 1932.

From

E. W. Clarke Esquire,
Asst. Commissioner of Incometax,
Central Range, Madras.

To

The Secretary to the Hon'ble Resident in Mysore
and Commissioner of Incometax, Banggalore.

Sir,

Service Register and leave account of R.Rajagopala Ayyangar - Incometax Accountant, C & M Station - Bangalore - Your letter to the Commissioner of I.T., Madras No.2907/208A of 31 dated 26th April 1932.

S.N.20

2296----

I have' the honour to forward herewith the Service Register and Leave Account of Mr. R.Rajagopala Ayyangar. Please acknowledge receipt of same.

I have etc.

Assistant Commissioner.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
4 MAY 1932
4159
229.6/31

(22

18th May 1932

№ 3313

From

Secretary to the Resident
& Commissioner of Income-tax.

To

Asstt.
The/Commissioner of Income-tax,
Central Range, Madras.

Service Register and Leave Account
of Mr.R.Rajagopala Ayyangar,
Income-tax Accountant, C. & M.
Station, Bangalore. - Your letter C.R.
No.136/32 dated the 3rd May,1932.

S.N.21.

Sir,

The Service Register and Leave Account of Mr.R.Rajagopala Ayyangar have been received.

I have etc.,

for Secretary to the Resdt.
& Commr. of I.T.

10-5-32

(23

No. 3314
Encls 3

18th May 1932

S.N.21. P.u.c.

Letter C.R.No.136/32 dated the 3rd May, 1932, from the Asstt. Commr. of Income-tax, Central Range, Madras.

A copy of the marginally noted letter, with enclosures in original, is forwarded to the Collector and Assistant Commissioner of Income-tax, C. & M. Station, Bangalore, with reference to the correspondence ending with his letter No.I.T.G./5 dated the 14th April, 1932.

S.N.19.
(A)

for SECRETARY TO THE RESIDENT
& COMMISSIONER OF INCOME-TAX.

10-5-32

124

No. Misc. 50/32.

From

Khan Bahadur J.B.Vachha, B.A.,B.Sc.,C.I.E.,
Commissioner of Income-tax,
Bombay Presidency & Aden.

To

The Secretary
to the Hon'ble the Resident in Mysore,
Bangalore.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
27 MAY 1932
Regd. No. 4852
P/S No. 229.9.31

Office of the Commissioner of
Income-tax, Bombay Presidency,
5, Wallace Street,
BOMBAY, 24th May 1932.

Sir,

Establishment - Income-tax office, Civil and Military Station, Bangalore.

S.N.18

With reference to your letter No.2510/208A of 1931 dated the 9th April 1932, I have the honour to state that one Mr. B.K.Kothawalla, B.Com., has been selected by me for the post offered by you. He has been working in the Income-tax Office, Poona, as a temporary hand on Rs. 115/- p.m. less the 10% cut plus compensatory allowance of Rs.20/ since 19th January last and is being trained up in his work. He is willing to join at Bangalore if given Rs. 130/- p.m. as starting pay in the grade of Rs. 100-10-250. Looking to his qualifications and the pay and allowances he is getting at present, I recommend that he be given this much starting pay. He will join by the end of June 1932 by which time I expect to complete his training.

I have the honour to be,

Sir,

Your most obedient servant,

24.5.32

Commissioner of Income-tax,
Bombay Presidency & Aden.

V.24/5.

No 3696 Draft. 31/8 June 1932

From

The Secretary to the Resident
in Mysore, and
Commissioner of Income-tax.

To

The Commissioner of Income-tax,

Bombay Presidency & Aden,

Bombay.

Subject:- Establishment - Income-tax Office, Civil and Military Station, Bangalore.

Sir,

I am directed to acknowledge with thanks the receipt of your letter No.Misc.50/32, dated the 24th May, 1932 and to say that the Hon'ble the Resident has agreed that the Accountant whom you are training for appointment in Bangalore be started on a salary of Rs.130/- in the scale of Rs.100-10-250 which will of course be subject to the 10% cut. It is noted that the Accountant will join here by the end of June, 1932. His appointment will in the 1st instance be for a period of one year, as already intimated in my letter No.2510, dated the 208A of 1931 9th April, 1932.

S.N.24 ante ~~portee~~.

S.N.18. ante

I have etc.,

SECRETARY TO THE RESIDENT.

Copy to the Collector and Asstt. Commissioner of Income-tax, C & M. Station, Bangalore, for information in continuation of endorsement from this office No.3691 dated 1st June 1932

[R.O. 106 24.]

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 18-June 1932.

No. 769/Enclos. 1
229 of 1931.

A copy of the marginally* noted letter, ~~with enclosures is forwarded~~ ~~to the~~ together with a copy of the letter to which it is a reply is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore, for information.

S.N.24 p.u.c.

*No. Misc.50/32, dated the 24th May, 1932, from the Commissioner of Income-~~dated the~~ Tax, Bombay Presidency and Aden.

~~from the~~

* S.N.18

Secretary to the Resident.

28—10-4-1931—5,000—RPB.

No. 4/30 of 1932-33.

Income-tax Office, Poona,
Dated the 27th June 1932.

From,

S.R.Nevaskar, Esquire,
Income-tax Officer, Poona.

To,

The Assistant Commissioner of Income-tax,
Central Division, P o o n a .

Sir,

With reference to your letter No. 20/III/19 dated 18th instant and the Commissioner of Income-tax, Bombay Presidency's No. Misc.50/32 dated 16th June 1932, I have the honour to report that Mr. B.K.Kothawalla, Temporary Assistant Inspector/Examiner of Income-tax has been relieved of his duties on the 23rd instant afternoon.

I have the honour to be,
Sir,
Your most obedient servant,

Sd/ S.R.Nevaskar.
27.6.32.
Income-tax Officer, Poona.

No. 20-III/19 of 1932-33. Poona, the 29th June 1932.

Forwarded with compliments to the Commissioner of Income-tax, Bombay Presidency, with reference to his Memo. No. Misc. 50/32 dated 16th June 1932.

OFFICE OF THE RESIDENT IN MYSORE.
8 JULY 1932
Regd. No. 6/42

Sd/ S.B.Khandekar.
30.6.32.
Offg.Asstt: Commissioner of Income-tax,
Central Division, Poona.

No. Misc. 50/32. Bombay, 3rd July 1932.

Copy forwarded with compliments to the Secretary to the Honourable the Resident in Mysore and Commissioner of Income-tax, Civil and Military Station, Bangalore, for information with reference to his letter No. 3696 dated 1st June 1932.

4.7.32.
For Commissioner of Income-tax,
Bombay Presidency and Aden.

R.V.

No. Misc.50/32.

From

Khan Bahadur J.B.Vachha,B.A.,B.Sc.,C.I.E.,
Commissioner of Income-tax,
Bombay Presidency and Aden.

To

The Secretary to the Hon'ble the Resident in Mysore and
Commissioner of Income-tax, Civil & Military Station,
BANGALORE.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
21 JULY 1932
Regd. No. 6556
File. No. 229-31

Office of the Commissioner of
Income-tax, Bombay Presidency,
5, Wallace Street,
BOMBAY, 18th July 1932.

Sir,

Establishment - Income-tax office, Civil and Military Station, Bangalore - Kothawala (B.K.Mr.) - Lay Pay Certificate of.

S.No.27 ante
229-31

With reference to this office endorsement No.Misc.50/32 dated the 3rd July 1932, I have the honour to forward herewith the last pay certificate of Mr. B.K.Kothawala, temporary Assistant Inspector/Examiner, Income-tax office, Poona transferred as an Accountant to your Department. As regards the joining time to be allowed to him, the same is governed by the rules of your Government as per Rule 302A of the Supplementary Rules made by the Government of India under the Fundamental Rules a copy of which is enclosed herewith.

I have the honour to be,
Sir,
Your most obedient servant,

18.7.32.

For Commissioner of Income-tax,
Bombay Presidency and Aden.

Copy of Supplementary Rule 302A.

S.R. 302-A. - When a Government servant under the administrative control of the Governor General in Council is transferred to the control of a Government which has made rules prescribing amounts of joining time, his joining time for the journey to join his post under that Government and for the return journey will be governed by those rules.

29

Draft.

No. 4972
Encl 3

27th July 1932

P.u.c. I & II

Endorsement No. Misc.50/32, dated the 3rd July, 1932, from the Commissioner of Income-tax, Bombay Presidency, Bombay, with enclosure.

Letter No. Misc.50/32, dated the 18th July, 1932, from the Commissioner of Income-tax, Bombay Presidency & Aden, Bombay, with the enclosure (Last Pay Certificate) in original.

A copy of the marginally noted papers is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

22-7-32

Rec'd on 26-7-32
Issued 26-7-32

Urgent

30 45

No. M/14

Office of the
Collector and Assistant Commissioner of Income-tax,
Civil and Military Station, Bangalore,

Dated the 18th January 1933.

FROM G. H. Cooke, Esq., M. C., I. C. S.,
COLLECTOR AND ASST. COMMR. OF INCOME-TAX,
CIVIL AND MILITARY STATION,
Bangalore.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
19 JAN. 1933
Regd. No. 516
Filo. No. 208A-T.O.

To The Secretary to the Hon'ble the Resident, &
Commissioner of Income-tax,
Civil & Military Station, B A N G A L O R E.

Subject.—

SIR,

I have the honour to invite a reference to letter C.No. 630-I.T, dated 14th October 1932, from the Secretary, Central Board of Revenue, to your address stating that funds to meet the excess reported in your letter No.6276/208A-1931, dated 17th September 1932, will be allotted by the end of November 1932. As funds are very urgently required to meet expenses of the Income-tax Office under the head A.6, Contingencies, I request that you will be kind enough to obtain the immediate sanction of the Central Board of Revenue and place the sum of Rs.100/- at the disposal of the Income-tax Officer.

I have the honour to be,
Sir,
Your most obedient servant,

18.1.33

TPR.

Asst. Commr. Of Income-tax.

C. R.

No 154

INDIAN POSTS AND TELEGRAPHS DEPARTMENT

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
4 NOV 1932
Regd. No. 7906
File. No. 2087/32

BANGALORE 3 NOV 32

0 QL NEW DELHI V 3 STE 0423

SECY TO RESIDENT IN MYSORE BANGALORE

X S.N.38 276 of 1932 (A)

785-IT/32 ESTIMATES BANGALORE PLEASE QUOTE SANCTION FOR TEMPORARY APPOINTMENT OF ADDITIONAL ACCOUNTANT

CEBOR

(Secy Central Board of Revenue).

BY 21/34 244

This form must accompany any enquiry respecting this telegram.

MGIPAh

I

I -

132

7518 Draft.

№ ~~5718~~ 8th Nov. 1932

From

SECRESMYS

BANGALORE

To

CEBOR

NEW DELHI

8.N.31
P.T.O.

YOUR TELEGRAM 785 - I.T/32 ~~November 3rd~~
AAA TEMPORARY APPOINTMENT OF ADDITIONAL
ACCOUNTANT SANCTIONED BY RESIDENT
UNDER RULE 58 ~~OF~~ BOOK OF FINANCIAL
POWERS AAA COPY OF ORDER BEING
SENT BY POST

T. N. Thangavelu
Mudaliar.
5-11-1932.

Note

~~Post copy of the telegram &~~
~~a copy of the proceedings to~~
x To be sent to the Secretary
Central Board of
Revenue, New Delhi

133

PROCEEDINGS OF THE HON'BLE THE RESIDENT IN MYSORE.

No. 7701 Bangalore, dated 15th Nov. 1932

Read:-

Proceedings No.2507, dated the 9th April, 1932, sanctioning the appointment of an additional Accountant in the Income-tax Office, C & M. Station, Bangalore on a pay of Rs.100-5-150-10-300 for a further period of one year from 1-4-32.

S.N.15
229 0 of 1931
Z (A)

2. Order No.2508, dated the 9th April, 1932, appointing Mr.R.Rajagopala Ayyangar, B.A., to the post of the temporary Income-tax Accountant.

S.N.16
(Y)

3. Proceedings No.4898, dated the 25th July, 1932, sanctioning a special pay of Rs.30/- per mensem to Mr.R. Rajagopala Ayyangar, Additional Accountant from 17-4-32 to 31-3-1933.

S.N.28
208A of 31. (A)
N

O R D E R.

(B)

Under Rule 58 and 59 of the Book of Financial Powers and F.R.9(25)(b), the Hon'ble the Resident is pleased to sanction the continuance of the appointment of an additional Accountant for a further period of one year from 1st April, 1933 (and to the grant to the present incumbent of the post a special pay of Rs.30/- p.m. if he continues to to be in ministerial charge of the Income-tax Office.)

This is now paid to Mr. Rotha vide - ... 63 in File 208A/31

SECRETARY TO THE RESIDENT.

Copy

To.

To The Collector and Assistant Commissioner of Income-tax, C & M. Station, Bangalore.

The Commissioner of Income-tax, Madras (with a covering letter).

The Accountant General, Madras.

~~The~~ Secretary, Central Board of Revenue, ~~with a letter~~ with post copy ~~by telegram~~.

T. N. Thangavelu
Mudaliar.
5-11-1932.

Rs 2 dt 11/11
Jm

Draft. 324

No. 7702 Ecel Dated 15th Nov. 1932

From

The Secretary to the Resident.

To

The Commissioner of Income-tax,
Madras.

Subject:- Temporary Establishment - Income-tax Office, Civil and Military Station, Bangalore.

Sir,

In continuation of my letter No.2907, dated the 26th April, 1932, I am directed to forward a copy of the proceedings of the Hon'ble the Resident in Mysore No. 7701 dated 15th Nov 1932 sanctioning the continuance of the temporary post of the additional Accountant for a further period of one year with effect from 1-4-1933.

2. I am to request that, if there is no objection, the loan of the services of Mr. R. Rajagopala Ayyangar may kindly be extended for a further period of one year with effect from the 1st April, 1933, for employment

in in

S.N.20 (E)

† To be picked up before Indus. from Draft II

in the Civil and Military Station

Bangalore, as Income-tax Accountant.

I have, etc.,

SECRETARY TO THE RESIDENT.

Comm^r of Income Tax
B. & M. Stn. Bangalore.

T. N. Thangavelu
Madurai
5-11-1922.

IV

135.

DEPARTMENT. File No:

BRANCH. Serial No:

Draft Letter / Memorandum / Telegram

Class for telegrams — Ordinary / Express / Urgent* / Priority / Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams.

No. 7703 Dated 15th Nov. 1932

W/1

To be issued on | Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

S.N.32.

(Code word for telegrams.)

S.N.33

To be filled up from draft II

To

The Secretary, Central Board of Revenue, New Delhi.

Subject:- Temporary appointment of an additional Accountant.

Sir,

In continuation of my telegram No. 7518, dated the 5th November, 1932, I am directed to forward for information a copy of the proceedings of the Hon'ble the Resident in Mysore --- ---- No. 7701 dated the 15th November, 1932, sanctioning the continuance of the temporary post of the additional ------ Accountant for a further period of one year with effect from the 1st April, 1933.

I have etc.,

Secretary to the Resident
&
Commissioner of Income Tax,
C. & M. Station, Bangalore.

T. N. Thangavelu
Accountant
9-11-1932

S 5.
MGIPC—S1—325 (CPS) DCF—(G-1432)—24-4-31—50,000 Pads.

Telephone No. 3488.
Tel. Address—"INTAX".

Office of the
Commissioner of Income-tax,
Old High Court Buildings, Madras.

No. 856/32. *Dated* the 21st Novr., 1932.

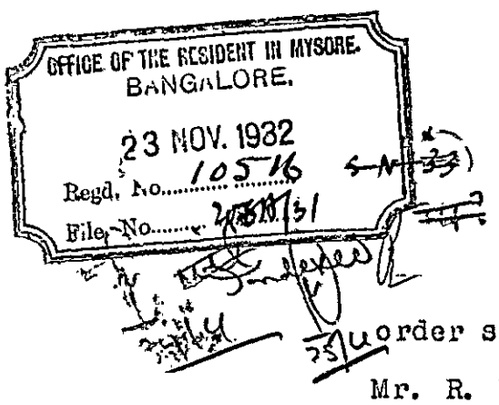
FROM

F. H. SENNECK ESQ., I.C.S.,
COMMISSIONER OF INCOME-TAX, MADRAS,

To

The Secretary to the Resident in Mysore,
Bangalore.

SIR,



Establishment - Assistant Incometax Officers Madras - Incometax Office, Civil and Military Station, Bangalore - Deputation from Madras - Rajagopala Ayyangar (R)(Mr) - Loan of services - Extension of - Your letter No.7701/208 A-1931 dated 15th November, 1932. ----, 7702? S.N.34

I have the honour to enclose a copy of my order sanctioning the loan of the services of Mr. R. Rajagopala Ayyangar to the Honqurable the Resident in Mysore for a further period of one yean from 1st April 1933 for employment in the Civil and Military Station as Incometax Accountant.

I have the honour to be,

S i r,

Your most obedient servant,

K Govindan Nair
21-11-32.
For Commissioner.

RS.
WR. 21.11.32.

36

Post Office. G.P.O.
Tel./Address. 'Intax'.

Old High Court Buildings,
North Beach Road, Madras.

Proceedings of the Commissioner of Incometax
for the Presidency of Madras.

No.356/32. Dated 21st Novr.,1932.

F.H.SENNECK ESQ.,I.C.S.,
Commissioner of Incometax.

Establishment - Assistant Incometax Officers - Madras - Incometax Office, Civil and Military Station, Bangalore - Deputation from Madras - Rajagopala Ayyangar (R)(Mr) - Loan of Services - Extension of - Letter from the Secretary, to the Resident in Mysore, No.7701/208 A-1931 dated 15th November, 1932.

ORDER:

The Commissioner of Incometax, Madras, sanctions the loan to the Hon'ble the Resident in Mysore of the services of Mr.R.Rajagopala Ayyangar, stenographer to the Assistant Commissioner, Central Range, Madras, and now acting as Incometax Accountant, Civil and Military Station, Bangalore for a further period of one year from 1st April, 1933 for employment as Incometax

Accountant

Accountant.

Sd. F. H. BENNICK.

COMMISSIONER.

To Mr. R. Rajagopala Ayyangar.
" the Assistant Commissioner, Central Range.
" the Accountant General, Madras.
Copy to the Secretary to the Resident in Mysore (with a covering letter).

(TRUE COPY)

H Govindan Nair
21-X-32.

Personal Assistantto the
Commissioner of Incometax.

MR. 21.11.32.

Draft.

PROCEEDINGS OF THE HON'BLE THE RESIDENT IN MYSORE.

No. 6203 / 1931 Dated 5th Dec. 1932

Read:- 1) Proceedings No.7701, dated the 15th November, 1932, sanctioning the continuance of the appointment of an additional Accountant in the Income-tax Office, Civil and Military Station, Bangalore for a further period of one year with effect from 1-4-33.

S.N. 33 (Z)

2) Proceedings No.856/32, dated the 21st November 1932 of the Commissioner of Income-tax, Madras, sanctioning the loan of the services of Mr. R. Rajagopala Ayyangar, for employment as Income-tax Accountant, Civil and Military Station, Bangalore for a further period of one year from 1-4-33.

Enclosure to S.N. 36 b.f.c.

ORDER.

The Hon'ble the Resident is pleased to retain the services of Mr. R. Rajagopala Ayyangar, Temporary Accountant, Income-tax Office, Civil and Military Station, Bangalore, on a pay of Rs.100-5-150-10-300, for a further period of 1 year with effect from the 1st April, 1933.

28/11

SECRETARY TO THE RESIDENT.

The

The Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore, with a copy of Proceedings No.856/32, dated the 21st November, 1932 of the Commissioner of Income-tax, Madras.

The Commissioner of Income-tax, Madras (with a covering letter)

The Accountant General, Madras.

Draft.

No. 8206 Dated 5th Dec 1932
Cw.1

From

The Secretary to the Resident.

To

The Commissioner of Income-tax,
Madras.

Subject:- Temporary Establishment - Income-tax Office, Civil and Military Station, Bangalore.

Sir,

With reference to your letter No.856/32, dated the 21st November, 1932, I am directed to forward a copy of the proceedings of the Hon'ble the Resident in Mysore No. 8203 dated 5th Dec 1932 sanctioning the retention of the services of Mr. R. Rajagopala Ayyangar in Bangalore, for a further period of

S.IV.36
p.y.c.

Draft-I

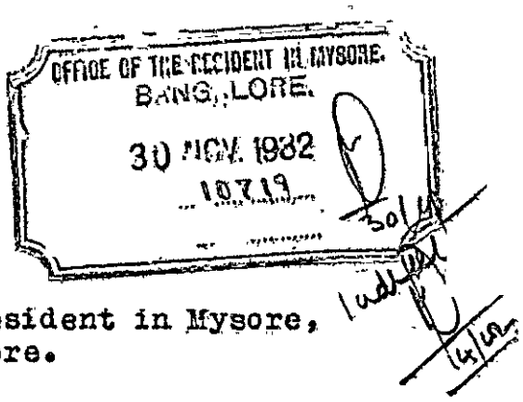
of one year with effect from the 1st April, 1933.

I have, etc.,

SECRETARY TO THE RESIDENT.

C. No. 785-I.T./32.

CENTRAL BOARD OF REVENUE.



FROM

Rai Bahadur Pandit Ram Nath, B.A.,

Secretary, Central Board of Revenue,

To

The Secretary to the Hon'ble the Resident in Mysore,
Bangalore.

~~Simla~~ *New Delhi, the* 25th November ~~22~~ 1932.

SIR,

Budget estimates - Expenditure - 1933-34 - Bangalore.
Your letter No. 7703/208 A-1931, dated 15th November 1932.

With reference to your letter quoted above, I am directed to state that it is presumed that the post of the additional Accountant has been sanctioned not as a result of the additional work created by the lowering of the minimum taxable limit and that it would not be abolished if the minimum taxable limit is raised to its former level. The Board would be glad to know whether this assumption is correct.

I have the honour to be,

Sir,

Your most obedient servant,

26. 11. 1932.
Secretary, Central Board of Revenue.

J.P.S.

S.W.39(7)Misc.

Letter C.No.785-I.T./32, dated the 25th November, 1932, from the Secretary, Central Board of Revenue.

Rcd.16/12.
Ipd.17/12.

Draft.

No. 8812/Gen1 Dated 20th Dec 1932

A copy of the marginally noted letter is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore, for favour of remarks.

for Secretary to the Resident & Commissioner of Income-tax.

14.12.32

No. A 23/12 41

Office of the
Collector and Assistant Commissioner of Income-tax,
Civil and Military Station, Bangalore,

Dated the 21st December 1932.

FROM G. H. Cooke Esq., M.C., I.C.S.,
COLLECTOR AND ASST. COMMR. OF INCOME-TAX,
CIVIL AND MILITARY STATION,
Bangalore.

To

The Secretary to the Resident in Mysore,
Bangalore.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
24 DEC. 1932
Regd. No. 11574
File. No. 8.08.A/31

Subject.—

SIR,

In reply to your endorsement No.8612/208A-1931 dated 20th December 1932, forwarding for my remarks a copy of letter No.785-I.T.32. dated 25th November 1932 from the Secretary, Central Board of Revenue, I have the honour to state that the assumption of the Government of India that the post of the second Accountant could not be abolished even if the minimum taxable limit is raised to its former level, is correct. Two accountants have been found necessary to deal efficiently with the incometax work of the C. & M. Station, even apart from the work connected with smaller incomes.

S.N.40 (S)

γ S.N.39 (Z)

I have the honour to be,
Sir,
Your most obedient servant,

MPV.

Collector & Asst. Commr.

42

Draft.

No. 405 Ext. I dated 17th Jan 1933

From

The Secretary to the Resident
and
Commissioner of Income-tax.

To

The Secretary,
Central Board of Revenue,
New Delhi.

Sir,

S.N.39(Z)

I am directed to refer to your letter C.No.785-I.T./32, dated the 25th November, 1932, and to say that ~~your~~ the assumption that the post of the additional Accountant would not be abolished even if the minimum taxable limit ~~is~~ was raised to its former level, is correct. Two accountants have been found necessary to deal efficiently with the income-tax work of the Civil and Military Station, even apart from the work connected with smaller incomes.

I have, etc.,

SECRETARY TO THE RESIDENT.

Letter No. Mis. 377, dated the 31st January 1934, from the Collector and Asst. Commissioner of Income-tax, Civil and Military Station, Bangalore, to the Commissioner of Income-tax, Madras, through the Commr. of Income-tax, Civil and Military Station, Bangalore.

I have the honour to state that Mr. R. Rajagopala Iyengar, B.A., who is on deputation here as Income-tax Accountant, has applied for two and a half months' leave from the 1st of next month to enable him to prepare for the ensuing G.D.A. Examination. His leave account and Service Book show that he is eligible for the leave applied for. I have no objection to granting him the leave that he requires, but as his period of deputation ends by the 31st of March 1934 - Vide your Proceedings No.856/32, dated the 21st November 1932 - I am relieving the Accountant on the 1st of February, & sanctioning the leave applied for, subject to your approval.

No. 1129
dt: 8-2-1934.

F o.r w a r d e d.

Sd/- G. Kirkbride

Major,
Secretary to the Resident in Mysore and
Commissioner of Income-tax.

o/c.
8/2/34

R.O.Regr. No. 1078
Dated the 1st Feby., 1934.

ASB/8.2

E A

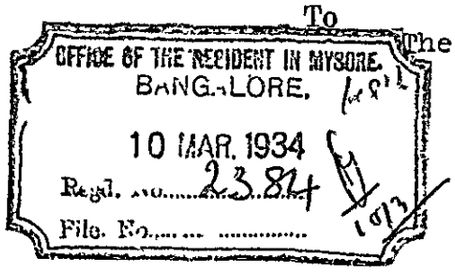
No. Est/1355-1073

Office of the
Collector and Assistant Commissioner of Income-tax,
Civil and Military Station, Bangalore,

Dated the 9th March 1934.

FROM

G.H. Cooke, Esq., M.C., I.C.S.,
COLLECTOR AND ASST COMMR. OF INCOME-TAX,
CIVIL AND MILITARY STATION,
Bangalore.



To

The Secretary to the Hon'ble
the Resident in Mysore and
Commissioner of Income-tax,
Civil and Military Station,
Bangalore.

Subject.— Accountants for the Income-tax Office for the year 1934-35.

-:0:-

SIR,

I have the honour to invite a reference to the Proceedings of the Hon'ble the Resident No.8203 dated 5th December 1932 and to state that Mr. R. Rajagopala Iyengar, the Temporary Accountant from Madras, whose services were lent to this Administration up to 31st March 1934 has taken leave for 2½ months from 1st February 1934 and rejoins at Madras at the end of his leave.

The Income-tax Officer brings to my notice that it is necessary, in the interests of the work, to have a local man in at least one of the two posts of Income-tax Accountants and recommends Mr. K.M. Pattabhi, the clerk in charge of the Business Section of the Income-tax Office, for appointment as temporary Accountant in the place vacated by Mr. Iyengar. He has more than 8 years' service in the Department and both by work and character is well qualified for the post. I request that the Commissioner may be pleased to appoint Mr. Pattabhi as Income-tax Accountant.

I may add that I had myself made the appointment, but it has been since brought to my notice that under the recently issued classification and control rules, the Commissioner is the appointing authority so far as accountants are concerned.

The other Accountant has to be a Guzareti knowing man as we have a large number of Marwadi assessees. We, therefore took the loan of the services of Mr. B.K. Kothawala, B.Com., from Bombay. His present term expires by the end of June 1934 - vide Proceedings of the Hon'ble the Resident No.5291, dated 21st July 1933, and Order No.End.Gen.1095/33, dated 10th November 1933 of the Commissioner of Income-tax, Bombay, communicated with Secretary to the Resident's endorsement No.10855/107-1933, dated 24th November 1933. I request therefore that the Commissioner of Bombay be addressed and asked to lend his services for another year from June 1934.

I have the honour to be,

Sir,

Your most obedient servant,

SAB.

ASSISTANT COMMISSIONER
OF INCOME-TAX.